IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal No. 1038 of 2000

The Commissioner of Income Tax, Mumbai .. Appellant
V/s.
M/s. K.E.C. International Ltd., Mumbai .. Respondent

Dr. P. Daniel with Mr. G. Hariharan for the Appellant
Mr. Nilesh Joshi with Mr. Suryakant B. Chaudhari
i/b. M/s. Shaunak Satpute & Co. for the Respondent

CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 12.07.2005.

P.C.:-

1. Heard the learned counsel for the Appellant and the Respondent. In the above, the following substantial question of law is sought to be raised:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in confirming the order of C.I.T.(A) and directing the A.O. to allow interest under Sec. 214/244(1A) upto the date of adjustment as against upto the date of order giving effect to the C.I.T. (A)'s order allowed by the A.O.?"

2. We find no substantial question of law in the above as the provisions of law are explicitly clear, the Appeal stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)